

**Instructions for Filing the 2008 IA 1040A Short Form**  
**Want your refund in days instead of weeks? eFile!**

**Who Can File Iowa's Short Form?**

Any Iowa taxpayer may use the IA 1040 Long Form, but you may be able to use the IA 1040A Short Form if:

- a. You were an Iowa resident for the entire year; and
- b. All of your income was from wages, salaries, tips,

other employee compensation, unemployment compensation, or interest and dividends; and

- c. Your total income subject to tax (line 8, IA 1040A) is \$100,000 or less; and
- d. You do not itemize deductions on your Iowa return.

**STEP 1 Name, Address, Social Security Number**

Fill in your name, address, and Social Security Number(s). County and school district numbers can be found at [www.state.ia.us/tax](http://www.state.ia.us/tax). (Military personnel should enter the county number of their Iowa residence, even if the service member is not physically present in Iowa on the last day of the tax year.)

**IF YOU OR YOUR SPOUSE IS 65 OR OLDER on 12/31/08:** Check the box by the Social Security box.

**DEPENDENT CHILD HEALTH CARE COVERAGE**

Indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage.

**STEP 2 Filing Status**

Check the appropriate box. Married couples may reduce their tax liability by filing status 3 on the long form if both have incomes.

**STEP 3 Exemption Credits**

Write in the number of credits and calculate the total amount. Enter the amount on line 10.

**STEP 4 Income**

Enter taxable income on lines 1, 2, and 3. Enter your federal refund (less federal earned income credit) received in 2008 on line 5. Enter federal withholding on line 7a. Enter federal tax payments made in 2008 on line 7b.

Do **not** include the federal economic stimulus rebate received in 2008.

**Qualifications for Exemption from Tax:**

If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 4. Enter zero on line 8 and line 11 and complete the remainder of the return.

**Filing Status 1, Single:**

You are exempt from Iowa tax if you meet either of the following two conditions:

- a. Your net income from all sources, line 4, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. (\$18,000 if 65 or older on 12/31/08)
- b. Your net income from all sources, line 4, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

**All Other Filing Statuses:**

If you are filing jointly, head of household, or qualifying widow(er), you are exempt from Iowa tax if your net income from all sources, line 4, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. (\$24,000 if you or your spouse is 65 or older on 12/31/08)

**Joint Filers:**

The incomes of both husband and wife must be combined to determine if you meet this exemption from tax.

## STEP 5

### Tax From IA 1040A Tables or Alternate Tax or Tax Reduction

**Do not use the tax tables for the IA 1040 long form.**

#### Alternate Tax Calculation - Filing Statuses 2, 5, 6

Single taxpayers do not qualify for the alternate tax calculation and must use the IA 1040A tax tables. For filing statuses 2, 5 and 6, you may owe less tax by completing the following worksheet. Enter the alternate tax on line 9 if it is less than the tax from the tax table.

#### Alternate Tax Calculation - Filing Statuses 2, 5, 6

1. Enter net income from line 4, IA1040A. 1. \_\_\_\_\_
2. Subtract \$13,500 from line 1. (\$24,000 if you or your spouse is 65 or older on 12/31/08) 2. \_\_\_\_\_
3. Income subject to alternate tax. 3. \_\_\_\_\_
4. Multiply line 3 by 8.98% (.0898). 4. \_\_\_\_\_
5. Using the IA 1040A tax tables, determine the tax on the taxable income on line 8 of the IA1040A and enter here. 5. \_\_\_\_\_
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 9, IA1040A. 6. \_\_\_\_\_

#### Tax Reduction Worksheet - Filing Status 1, Single

A single taxpayer who is not claimed as a dependent on another person's Iowa return may use this worksheet to determine qualification for a tax reduction. You cannot have a tax figure on line 11 of the IA1040A that reduces your net income on line 4 of the IA1040A to less than \$9,000 (\$18,000 if 65 or older on 12/31/08). If subtracting line 11 from line 4 results in a difference of less than \$9,000, the entry on line 11 must be reduced to an amount that keeps a net income of \$9,000.

1. Enter net income from line 4 of the IA1040A. 1. \_\_\_\_\_
2. Subtract \$9,000 from line 1. (\$18,000 if 65 or older on 12/31/08) Enter the difference on line 3. 2. \_\_\_\_\_
3. Result: 3. \_\_\_\_\_
4. Enter the tax from line 11, IA1040A. 4. \_\_\_\_\_
5. Compare line 3 and line 4. Enter the smaller number here. If this number is different than the one on line 11, IA 1040A, substitute this number. Write "tax reduction" to the left of the line 11 amount. 5. \_\_\_\_\_

## Line 12: School District Surtax

Check the School District Surtax list to see if your school district charges an income surtax. Multiply line 11 by your School District Surtax and enter on line 12.

## STEP 6 Refund or Amount You Owe

Calculate your refund or amount due. If you are filing after April 30 and have tax due, compute the penalty and interest amounts. See the IA 1040V payment voucher.

### Mailed Your Return To...

#### Are you receiving a refund or no tax is due?

Iowa Income Tax - Refund Processing  
Hoover State Office Building  
Des Moines IA 50319-0120

#### Are you paying additional tax?

Use one of our e-payment options on our Web site ([www.state.ia.us/tax](http://www.state.ia.us/tax)) or mail your return and IA 1040V payment voucher with payment to:

Iowa Income Tax - Document Processing  
PO Box 9187  
Des Moines IA 50306-9187

### Political Checkoff

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. A husband and wife may each assign \$1.50 to the party of his or her choice regardless of the filing status of the return.

### Signature:

You (and spouse) MUST sign your return.